COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF ATMOS ENERGY)	
CORPORATION FOR AN ORDER)	
AUTHORIZING THE ISSUANCE OF UP)	
TO 1,000,000 SHARES OF COMMON)	CASE NO.
STOCK THROUGH THE ATMOS)	2006-00180
ENERGY CORPORATION RETIREMENT)	
SAVINGS PLAN)	

<u>ORDER</u>

Atmos Energy Corporation ("Atmos") has applied to the Commission for authority to issue up to 1,000,000 shares of common stock through its Retirement Savings Plan. ULH&P has requested permission to deviate from certain filing requirements of Administrative Regulation 807 KAR 5:001, Section 6.

Specifically, Atmos has requested permission to deviate from Administrative Regulation 807 KAR 5:001, Section 6, that its application include a financial exhibit for a 12-month period ending not more than 90 days prior to the date the application is filed. Atmos states that its financial exhibit covers a 12-month period ending December 31, 2005. Atmos asserts that, since December 31, 2005 and the date of this application, no material changes have occurred regarding information in its financial exhibit.

Administrative Regulation 807 KAR 5:001, Section 14, provides the Commission with the authority to permit deviations from its regulations for good cause shown. Having reviewed the filing and being otherwise sufficiently advised, the Commission

finds that the information filed therein is sufficient to enable the Commission to review adequately Atmos's application.

IT IS THEREFORE ORDERED that:

- 1. Atmos's request for permission to deviate from the filing requirements of Administrative Regulation 807 KAR 5:001, Section 6, is granted.
 - 2. Atmos's application shall be considered filed as of May 2, 2006.

Done at Frankfort, Kentucky, this 15th day of May, 2006.

By the Commission

ATTEST:

Executive Director